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MINISTRY OF FINANCE (Department of Revenue) NOTIFICATIONS CUSTOMS

New Delhi, the 26th February 1958

G.S.R. 59.—In exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following amendment in the Customs Duties Drawback (Pipe and Cigarette Tobacco) Rules, 1957, the same having been previously published as required by the said sub-section, namely:—

Amendment

For rule 5 of the said Rules, the following rule shall be substituted, namely:—

"5. Rate of drawback:—The rate of drawback admissible under these Rules shall be the duty paid on the quantity of foreign tobacco contained in the goods exported or shipped.

Provided that if two or more different rates of duty were applicable to foreign tobacco imported during a period of three months immediately preceding the export or shipment, the rate of drawback admissible shall be the lower or lowest as the case may be of these different rates."

[No. 73.]

G.S.R. 60.—In exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following further amendment in the Customs Duties Drawback (Cigarettes) Rules, 1955, the same having been previously published as required under the said sub-section, namely:—

Amendment

For rule 6 of the said Rules, the following rule shall be substituted, namely:—

"6. Rate of drawback:—The rate of drawback admissible under these Rules shall be the duty paid on the quantity of foreign tobacco contained in the cigarettes exported or shipped.

Provided that if two or more different rates of duty were applicable to foreign tobacco imported during a period of three months immediately preceding the export or shipment, the rate of drawback admissible shall be the lower or lowest as the case may be of these different rates."

[No. 74.]

S. K. BHATTACHARJEE, Dy. Secy.

